

**UNITED STATES DISTRICT COURT  
DISTRICT OF MINNESOTA**

State of Minnesota, by its  
Attorney General Lori Swanson,

Civil File No. 12-145 RHK/JJK

Plaintiff,

V.

Accretive Health, Inc.,

Defendant.

**AFFIDAVIT OF JACOB KRAUS  
IN SUPPORT OF PLAINTIFF'S  
MOTION TO AMEND AND  
SUPPLEMENT ITS FIRST  
AMENDED COMPLAINT**

STATE OF MINNESOTA )  
 ) ss.  
COUNTY OF RAMSEY )

JACOB KRAUS, being first duly sworn, states as follows:

1. I am an Assistant Attorney General with the Office of the Minnesota Attorney General, and am one of the attorneys representing the State of Minnesota by its Attorney General, in her official capacity (the “State”) in the above-captioned action. I am familiar with the facts underlying this action, and make this affidavit in support of Plaintiff’s motion to amend and supplement its first amended complaint.

2. Before the exhibits, attached hereto is an exhibit index.

3. Attached hereto as Exhibit 1 is a true and correct copy of Plaintiff's First Amended Complaint, filed February 29, 2012. (*See* Exhibits at 1-45.)

4. Attached hereto as Exhibit 2 is a true and correct copy of an excerpt from Accretive Health, Inc.'s Index to Consolidated Financials. (See Exhibits at 46.)

5. Attached hereto as Exhibit 3 is a true and correct copy of an excerpt from Accretive Health, Inc.'s Form 8-K, dated May 9, 2012. (*See Exhibits at 47-48.*)

6. Attached hereto as Exhibit 4 is a true and correct copy of an excerpt from the Revenue Cycle Operations Agreement between Accretive Health, Inc. and Fairview Health Services. (*See Exhibits at 49-53.*)

7. Attached hereto as Exhibit 5 is a true and correct copy of an excerpt from the Accretive Health Services Agreement between Accretive Health, Inc. and North Memorial Health Care. (*See Exhibits at 54-56.*)

8. Attached hereto as Exhibit 6 is a true and correct copy of an excerpt from a document titled, Solution Overview. (*See Exhibits at 57-58.*)

9. Attached hereto as Exhibit 7 is a true and correct copy of an excerpt from a document titled, Fairview Health Services Revenue Cycle Monthly Site Review Appendix, dated March, 2011. (*See Exhibits at 59-60.*)

10. Attached hereto as Exhibit 8 is a true and correct copy of an excerpt from a document titled, Fairview Health Services Prior Balance Collection FAQs, saved September 2, 2010. (*See Exhibits at 61.*)

11. Attached hereto as Exhibit 9 is a true and correct copy of an excerpt from a document titled, Fairview Health Services Patient Access Strategic Roadmap, dated January 2011. (*See Exhibits at 62-63.*)

12. Attached hereto as Exhibit 10 is a true and correct copy of a document titled, North Region Revenue Cycle Update, dated September 22, 2011. (*See Exhibits at 64-65.*)

13. Attached hereto as Exhibit 11 is a true and correct copy of a document titled, Guidelines to Making you an Effective Front End Operator. (*See Exhibits at 66-67.*)

14. Attached hereto as Exhibit 12 is a true and correct copy of the Statement of Kathleen Karsko. (*See Exhibits at 68-71.*)

15. Attached hereto as Exhibit 13 is a true and correct copy of an excerpt from a document titled, Accretive Health Response to Inquiry by Senator Al Franken, dated May 11, 2012. (*See Exhibits at 72-78.*)

16. Attached hereto as Exhibit 14 is a true and correct copy of an excerpt from a document titled, Front End Patient Encounter Training 101: Fundamentals of Residuals & Prior Balances. (*See Exhibits at 79-80.*)

17. Attached hereto as Exhibit 15 is a true and correct copy of a document titled, Guidelines to Making you an Effective Front End Operator. (*See Exhibits at 81-82.*)

18. Attached hereto as Exhibit 16 is a true and correct copy of an excerpt from a document titled, North Memorial Health Care Assessment Presentation, dated January 15, 2009. (*See Exhibits at 83.*)

19. Attached hereto as Exhibit 17 is a true and correct copy of an excerpt from a document titled, Who is Accretive Health? (*See Exhibits at 84.*)

20. Attached hereto as Exhibit 18 is a true and correct copy of an excerpt from Accretive Health, Inc.'s Form 10-K Annual Report for the fiscal year ended December 31, 2011. (*See Exhibits at 85-92.*)

21. Attached hereto as Exhibit 19 is a true and correct copy of an excerpt from a document titled, Chalk Talk 101 “Unleashing the Power of the People.” (*See Exhibits at 93-94.*)

22. Attached hereto as Exhibit 20 is a true and correct copy of an e-mail from Chengny Thao to Samuel Moen, dated February 9, 2011. (*See Exhibits at 95.*)

23. Attached hereto as Exhibit 21 is a true and correct copy of an e-mail from Gaurav Kumar to Peter Van Riper, dated March 3, 2010. (*See Exhibits at 96.*)

24. Attached hereto as Exhibit 22 is a true and correct copy of a document titled, FSC Incentive Program, dated August 31, 2011. (*See Exhibits at 97-98.*)

25. Attached hereto as Exhibit 23 is a true and correct copy of a document Bates numbered AH\_MNAG\_000100389. (*See Exhibits at 99.*)

26. Attached hereto as Exhibit 24 is a true and correct copy of an e-mail from Colin Pierce, dated November 11, 2010. (*See Exhibits at 100-101.*)

27. Attached hereto as Exhibit 25 is a true and correct copy of an excerpt from an e-mail string, dated July 7, 2011. (*See Exhibits at 102.*)

28. Attached hereto as Exhibit 26 is a true and correct copy of an excerpt from an e-mail string, dated October 25, 2010. (*See Exhibits at 103.*)

29. Attached hereto as Exhibit 27 is a true and correct copy of an e-mail string, dated July 7, 2011. (*See Exhibits at 104-106.*)

30. Attached hereto as Exhibit 28 is a true and correct copy of an excerpt from a document titled, Front End Patient Encounter Training 101: Fundamentals of Residuals & Prior Balances. (*See Exhibits at 107-108.*)

31. Attached hereto as Exhibit 29 is a true and correct copy of an e-mail string, dated January 17, 2011. (*See Exhibits at 109.*)

32. Attached hereto as Exhibit 30 is a true and correct copy of an excerpt from a document titled, What is Corporate Compliance? (*See Exhibits at 110-112.*)

33. Attached hereto as Exhibit 31 is a true and correct copy of an excerpt from a document titled, Identification of PHI and PII On Stolen Laptop Computer, dated October 21, 2011. (*See Exhibits at 113-114.*)

34. Attached hereto as Exhibit 32 is a true and correct copy of a document titled, Information Technology Security Incident Report. (*See Exhibits at 115-116.*)

35. Attached hereto as Exhibit 33 is a true and correct copy of an excerpt from a document titled, Fairview Health Services Accretive Health Partnership Update Fairview Perspectives, dated November 2011. (*See Exhibits at 117-118.*)

36. Attached hereto as Exhibit 34 is a true and correct copy of an e-mail string, dated November 14, 2011 and November 18, 2011. (*See Exhibits at 119.*)

37. Attached hereto as Exhibit 35 is a true and correct copy of an excerpt from a document titled, The Do's and Don'ts of Laptop Security. (*See Exhibits at 120-122.*)

38. Attached hereto as Exhibit 36 is a true and correct copy of an e-mail string, dated October 13, 2011. (*See Exhibits at 123.*)

39. Attached hereto as Exhibit 37 is a true and correct copy of an excerpt from North Memorial's response to the Attorney General, dated October 17, 2011. (*See Exhibits at 124-128.*)

40. Attached hereto as Exhibit 38 is a true and correct copy of an excerpt from a document titled, WinCollect. (*See Exhibits at 129.*)

41. Attached hereto as Exhibit 39 is a true and correct copy of an excerpt from a document titled, Fairview Health Services Internal Audit, dated December 30, 2011. (*See Exhibits at 130-131.*)

42. Attached hereto as Exhibit 40 is a true and correct copy of a Consent Judgment regarding In the Matter of Fairview Health Services, filed May 22, 2007. (*See Exhibits at 132-153.*)

43. Attached hereto as Exhibit 41 is a true and correct copy of a Consent Judgment regarding In the Matter of North Memorial Medical Center, filed May 17, 2007. (*See Exhibits at 154-175.*)

44. Attached hereto as Exhibit 42 is a true and correct copy of an excerpt from a document titled, Fairview Health Services MFS Partnership Issues Log. (*See Exhibits at 176-177.*)

45. Attached hereto as Exhibit 43 is a true and correct copy of a document titled, Fairview Health Services Internal Audit, dated May 5, 2011. (*See Exhibits at 178-189.*)

46. Attached hereto as Exhibit 44 is a true and correct copy of an excerpt from a document titled, Shared Services Issues, dated October, 2011. (*See Exhibits at 190-193.*)

47. Attached hereto as Exhibit 45 is a true and correct copy of a Fairview Health Services Internal Audit, dated December 30, 2011. (*See Exhibits at 194-206.*)

48. Attached hereto as Exhibit 46 is a true and correct copy of an e-mail from Laura Deneui to Andrew Crook, dated January 10, 2012. (See Exhibits at 207-209.)

FURTHER YOUR AFFIANT SAYETH NOT.

  
\_\_\_\_\_  
JACOB KRAUS

Subscribed and sworn to before me on  
this 19th day of June, 2012.

  
\_\_\_\_\_  
NOTARY PUBLIC

AG: #3031181-v1

